REGISTERED COMPANY NUMBER; 02245957 (ENGLAND AND WALES)

REGISTERED CHARITY NUMBER; 299511

Report of the Trustees and Unaudited Financial Statements For The Year Ended 31st December 2025 For Suffolk Multiple Sclerosis Therapy Centre Trading as Suffolk Oxygen Therapy Centre

A R C D Associates Limited
Chartered Accountants
42 Wright Lane
Kesgrave
Suffolk
IP5 2 FA

Suffolk Multiple Sclerosis Therapy Centre

Trading as Suffolk Oxygen Therapy Centre

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For The Year Ended 31st December 2025

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Suffolk Multiple Sclerosis Therapy Centre

Trading as Suffolk Oxygen Therapy Centre

Report of the Trustees

For The Year Ended 31st December 2025

The trustees, who are also the directors of the charity for the purposes of the Companies Act 2006, present their Report with the financial statements of the charity for the year ended 31st December 2025. The trustees have adopted the provisions of the Accounting and Reporting by Charities; Statement of Recommended Practice applicable to charities preparing their accounts, in accordance with the Financial reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Effective 1 January 2019)

OBJECTIVES AND ACTIVITIES

Object and aims

The principal objectives of the charity are to provide Hyperbaric Oxygen therapy and other services to people suffering from multiple sclerosis. Also to people with other health problems, in the county of Suffolk and surrounding areas, to promote research necessary to find the cause, cure and prevention of multiple sclerosis

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the companies Act 2006.

The Company has no issued share capital and in the event of liquidation the liability of the members is limited to £10.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company Number – 02245957 (England and Wales)
Registered Charity Number - 299511

Registered Office – Suffolk Oxygen Therapy Centre, Unit 27 Claydon Business Park, Gipping Road, Great Blakenham, Ipswich, Suffolk, IP6 0NL

Trustees

S Lock Trustee and Treasurer
Mrs E F Sims (retired in 2025)
L Moxon Trustee
G P Moxon Trustee & Secretary
Mrs A Howlett (Trustee)
S Kear Trustee
S Glinos Trustee
M Larose Trustee & Chair
G Fielding Trustee
R Double Trustee
C Bright Trustee & Safeguarding Lead

Company Secretary

G P Moxon

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner
A R C D Associates Limited
Chartered Accountants
42, Wright Lane,
Kesgrave,
Suffolk,
IP5 2FA

Approved by order of the board of trustees on 25th June 2026 and signed on its behalf by;



Mr G Moxon – Trustee & Secretary

Independent Examiner's Report to the Trustees of
Suffolk Multiple Sclerosis Therapy Centre

Independent Examiner's Report to the Trustees of Suffolk Multiple Sclerosis Therapy Centre (The Company)

I report to the charity Trustees on my examination of the accounts of the company for the year ended 31st December 2025

Report

As the Charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe;

1. Accounting records were not kept in respect of the company as required by Section 386 of the 2006 Act; or
2. The accounts do not accord with the records; or
3. The accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting of charities' (applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable proper understanding of the accounts to be reached.

A R C D Associates Limited .....
Chartered Accountants
42, Wright Lane,
Kesgrave, Suffolk. IP5 2FA

Suffolk Multiple Sclerosis Therapy Centre
Trading as Suffolk Oxygen Therapy Centre

Statement of Financial Activities
For the Year Ended 31st December 2025

	Notes	Unrestricted Funds	Restricted Funds	2025 Total Funds	2024 Total Funds
INCOME AND ENDOWMENTS FROM					
Donations & legacies		215,604		215,604	164,018
Other Trading Activities	2	32,754		32,754	6,519
Investment Income	3	3,354		3,354	3,105
		251,713	0	251,713	173,641
EXPENDITURE ON					
Raising Funds		9,240		9,240	3,860
Charitable Activities					
Therapy		196,374		196,374	127,069
		205,613	0	205,613	130,929
NET INCOME		46,099	0	46,099	42,713
RECONCILIATION OF FUNDS					
Total Funds Brought forward		163,951	0	163,951	121,239
TOTAL FUNDS CARRIED FORWARD		210,050	0	210,050	163,952

These notes form Part of these financial statements

Suffolk Multiple Sclerosis Therapy Centre
Trading as Suffolk Oxygen Therapy Centre

Balance Sheet
31st December 2025

	Notes	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
FIXED ASSETS					
Tangible Assets	8	4,233		4,233	5,291
CURRENT ASSETS					
Cash at Bank		216,208		216,208	162,797
CREDITORS					
Amounts falling due within one year	9	-10,391		-10,391	-4,137
NET CURRENT ASSETS		205,817	0	205,817	158,660
TOTAL ASSETS LESS CURRENT LIABILITIES		210,050	0	210,050	163,951
NET ASSETS		210,050	0	210,050	163,951
FUNDS	10				
Unrestricted Funds		210,000		210,000	163,902
Restricted Funds			50	50	50
TOTAL FUNDS				210,050	163,952

The charitable company is entitled to exemption from audit under section 477 of the Companies Act 2006 for the year ending 31st December 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st December 2025 in accordance with Section 476 of the Companies Act 2006

The trustees acknowledge their responsibilities for:

1. ensuring that the charitable company keeps accounting records that comply with the Act.
2. preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 & 395 and which otherwise comply with the requirements of the Companies act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on
.....25th June..... 2026

M Larose .....

G P Moxon .....

These notes form Part of these financial statements

Suffolk Multiple Sclerosis Therapy Centre
Trading as Suffolk Oxygen Therapy Centre

Notes to the Financial Statements
For The Year Ended 31st December 2025

1 **ACCOUNTING POLICIES**

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the FRS applicable in UK and Republic of Ireland(FRS 102) (effective 1 January 2019). Financial reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is possible that a transfer of economic benefits will be required in settlement if the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a consistent basis with the use of resources.

Tangible Fixed Assets
Depreciation is provided at the following annual rates in order to write off each asset over its useful life.

HBO Chamber & Ancillary equipment	- 20% on reducing balance

Taxation
The charity is exempt from Corporation Tax on its charitable activities.

Fund Accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can be used for particular restricted purposes within the objects of charity. Restrictions arise when specified by the donor or when funds are raised for a particular restricted purpose.

Further explanation of the nature and purpose of each fund in included in the notes to the financial statement.

2 OTHER TRADING ACTIVITIERS

	2025	2024
	£	£
Fundraising events	32,754	6,519

3 INVESTMENT INCOME

	2025	2024
	£	£
Interest receivable - trading	3354	3105

4 NET INCOME (EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting)

	2025	2024
	£	£
Depreciating owned assets	1,058	1323
Deficit on the disposal of fixed assets	0	0
	1058	1323

5 TRUSTEES' RUMUNATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended for the year ended 31st December 2025 nor for the year ended 31st December 2024.

	2025	2024
Trustees' expenses	£	£
R Double	0	0
A Howlett	0	0
L Moxon	0	0
G Moxon	0	0
G Fielding	0	0
S Glinos	0	0
E Sims Retired	0	0
S Lock	0	0
S Kear	0	0
M Larose	0	0
C Bright	0	0

STAFF COSTS

The average monthly number of employees during the year was as follows;

	2025	2024
Administration	2	2
Hyperbolic operatives	3	3

No employee received emoluments in excess of £60,000.

7 COMPARATIVES FOR THE STATEMENT OF FINACIAL ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £
INCOME FROM ENDOWMENTS			
Donations and other legacies	215,604		215,604
Other non-trading	3,355		3,355
Other Trading Activities	32,754		32,754
Total	251,713	0	251,713
EXPENDITURE ON			
Raising funds	9,240		9,240
Charitable activities			
Therapy	196,374		196,374
Total	205,613	0	205,613
NET INCOME	46,100	0	46,100
RECONCILIATION OF FUNDS			
Funds brought forward	163,901	50	163,951
TOTAL FUNDS CARRIED FORWARD	210,001	50	210,051

8 TANGBLE FIXED ASSETS

	HBO Chamber & other equipment £
Cost	
At 1st January 2025	40,169
Assets purchased	
At 31st December 2025	40,169
DEPRECIATION	
as at 1st January 2025	34,878
charge for year	1,058
At 31st December 2025	35,936
NET BOOK VALUE	
As at 31st December 2025	4,233
As at 31st December 2024	5,291

9 CREDITORS; AMOUNTS FALLING DUE WITH ONE YEAR

	2025	2024
	£	£
Trade creditors	7,515	3,099
Social security and other taxes	2,876	1,038
Accrued expenses		0
	10,391	4,137

10 MOVEMENT IN FUNDS

	At 1.1.2025	Net Movement	AT 31.12.2025
	£	£	£
Unrestricted funds			
General fund	163,901	46,099	210,000
Restricted funds			
Oxygen Regeneration equipment	50		50
	163,951	46,099	210,050

A Risk Assessment has been undertaken by the Charity into the formation of reserves reserves Policy. This has identified several potential medium/high impact risks, although they have been assessed mainly t be in the low/medium likelihood category. An overall Reserves figure of £25,000 is deemed appropriate.

11 RELATED PARTY DISCLOSURES-CONFLICTS OF INTEREST

There were no related party transactions for the year ended 31st December 2025

Suffolk Multiple Sclerosis Therapy Centre
Trading as Suffolk Oxygen Therapy Centre

Detailed Statement of Financial Activities
For The Year Ended 31st December 2025

	2025	2024
	£	£
INCOME FROM ENDOWMENTS		
Donations and Legacies	153,288	140,068
Gift Aid		0
Grants	43,466	8,500
Subscriptions	18,850	15,450
	215,604	164,018
Other Trading Activities		
Fundraising Events	32,754	6,519
Investment Income		
Interest Receivable - trading	3,354	3,105
Total incoming resources	251,713	173,642
EXPENDITURE		
Other trading activities		
Fundraising costs	9,240	3,860
Charitable activities		
Personnel costs	102,094	71,835
Rent	7,830	7,228
Insurance	4,310	-1,697
Service charges (incl light heat & rates)	5,830	5,258
Postage and Stationery		145
Equipment, maintenance & running costs	51,164	32,134
Training costs	794	361
Plant & Machinery	1,377	1,323
	182,638	120,447
Support costs		
Management		
Office	17,236	13,123
Telephone postage stationery & advertising	835	705
Marketing Advertising etc		-5,420
Affiliation fees	2,194	1,345
	20,265	9,754
Governance Costs		
Professional Fees	2,704	729
Other	6	
Resources expended	205,613	130,930
NET INCOME	46,099	42,712